

**School Corporation Expenditures by HB 1006 Expenditure Categories  
Biannual Financial Report Data**

**Eastbrook Community Sch Corp (2815)**

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$21,916	\$41,136	\$91,471	n/a	317%	122%
	11100 Regular Programs; Elementary	\$1,899,747	\$2,447,832	\$2,467,360	\$2,411,791	27%	-1%	-2%
	11200 Regular Programs; Middle/Junior High	\$573,643	\$675,772	\$721,917	\$725,079	26%	7%	0%
	11300 Regular Programs; High School	\$1,095,386	\$1,410,354	\$1,381,976	\$1,361,070	24%	-3%	-2%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$3,450	\$0	n/a	n/a	-100%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$2,597	n/a	n/a	n/a
	11410 Vocational Education; Agriculture A	\$38,926	\$61,243	\$88,584	\$111,623	187%	82%	26%
	11450 Vocational Education; Consumer and Homemaking	\$64,912	\$90,601	\$92,214	\$94,355	45%	4%	2%
	11520 Vocational Education; Area School Participation	\$77,328	\$81,902	\$111,130	\$92,428	20%	13%	-17%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$32,351	\$29,349	\$27,871	n/a	-14%	-5%
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$7,500	\$12,000	n/a	n/a	60%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$35	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$107,167	\$133,938	\$133,591	\$152,001	42%	13%	14%
	12350 Physical Impairment; Homebound	\$10,477	\$5,870	\$10,104	\$6,592	-37%	12%	-35%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$46,224	\$80,865	\$67,267	n/a	46%	-17%
	12510 Culturally Different; Communication Disorders	\$60,211	\$108,915	\$100,945	\$52,513	-13%	-52%	-48%
	12520 Culturally Different; Compensatory	\$120	\$0	\$0	\$0	-100%	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$0	\$85,287	\$93,486	\$48,055	n/a	-44%	-49%
	12610 Learning Disability	\$108,399	\$167,483	\$173,542	\$300,528	177%	79%	73%
	12810 Special Education Preschool	\$0	\$43,351	\$52,212	\$72,463	n/a	67%	39%
	14300 Summer School Programs; High School	\$34,811	\$28,372	\$28,628	\$16,981	-51%	-40%	-41%
	15100 Enrichment Programs; Non-Credit	\$0	\$0	\$10,705	\$0	n/a	n/a	-100%
	16100 Remediation Testing	\$17,459	\$46,750	\$55,737	\$24,352	39%	-48%	-56%
	16200 Preventive Remediation	\$44,004	\$0	\$0	\$19,914	-55%	n/a	n/a
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$4,637	\$13,512	\$2,331	n/a	-50%	-83%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$135,642	\$246,504	\$265,397	\$248,841	83%	1%	-6%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$184,381	\$0	n/a	n/a	-100%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$0	\$65,843	n/a	n/a	n/a
	22220 Library/Media Services; School Library	\$95,535	\$118,635	\$110,190	\$125,066	31%	5%	14%
	22230 Library/Media Services; Audiovisual	\$7,208	\$13,213	\$9,377	\$12,399	72%	-6%	32%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$2,498	\$24,475	\$9,684	\$73,237	> 500%	199%	> 500%
	22290 Library/Media Services; Other Educational Media Services	\$8,418	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$516,691	\$680,994	\$768,265	\$763,979	48%	12%	-1%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$130,261	\$152,463	\$116,591	\$135,642	4%	-11%	16%
	26497 2007 Account Code - Teachers Retirement Fund	\$213,023	\$267,056	\$364,926	\$197,409	-7%	-26%	-46%
<b>Student Academic Achievement Total</b>		<b>\$5,241,866</b>	<b>\$6,996,137</b>	<b>\$7,526,753</b>	<b>\$7,315,730</b>	<b>40%</b>	<b>5%</b>	<b>-3%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$4,174	\$39	\$555	n/a	-87%	> 500%
	21220 Guidance Services; Counseling Services	\$189,626	\$241,123	\$242,374	\$251,309	33%	4%	4%
	21340 Health Services; Nurse Services	\$25,420	\$32,191	\$32,892	\$45,208	78%	40%	37%
	21420 Psychological Testing	\$15,317	\$39,937	\$40,233	\$39,880	160%	0%	-1%
	21810 Special Education Administration; Service Area Direction	\$75,758	\$106,219	\$101,188	\$109,685	45%	3%	8%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$3,461	\$2,089	\$1,098	n/a	-68%	-47%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$7,253	\$6,080	n/a	n/a	-16%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,900	\$0	\$0	\$8,782	203%	n/a	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$1,670	\$0	\$10,911	n/a	> 500%	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$61,753	\$1,672	\$4,778	n/a	-92%	186%
	22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$0	\$17,773	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$215,893	n/a	n/a	n/a
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$21,708	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$0	\$0	\$0	\$5,000	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$20,538	\$15,253	\$11,487	\$5,000	-76%	-67%	-56%
	23190 Board of Education; Other Governing Body Services	\$1,303	\$1,200	\$1,565	\$8,251	> 500%	> 500%	427%
	23210 Executive Administration; Office of The Superintendent	\$115,928	\$133,162	\$150,964	\$161,227	39%	21%	7%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	23220 Executive Administration; Community Relations	\$4,574	\$0	\$0	\$0	-100%	n/a	n/a
	25750 Personnel Services; Health Services	\$106	\$243	\$0	\$0	-100%	-100%	n/a
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$1,040,681	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$319,886	\$297,711	\$115,787	n/a	-64%	-61%
<b>Student Instructional Support Total</b>		<b>\$451,470</b>	<b>\$960,271</b>	<b>\$889,466</b>	<b>\$2,069,607</b>	<b>358%</b>	<b>116%</b>	<b>133%</b>
<b>Overhead and Operational</b>								
	23150 Board of Education; Legal Services	\$12,282	\$14,618	\$19,017	\$29,490	140%	102%	55%
	25110 Fiscal Services; Office of The Business Manager	\$115,837	\$76,235	\$96,617	\$90,574	-22%	19%	-6%
	25130 Fiscal Services; Budgeting	\$0	\$0	\$0	\$550	n/a	n/a	n/a
	25140 Fiscal Services; Receiving and Disbursing Funds	\$206	\$656	\$1,013	\$1,088	427%	66%	7%
	25160 Fiscal Services; Financial Accounting	\$670	\$297	\$0	\$0	-100%	-100%	n/a
	25920 Ditch Assessments	\$80	\$333	\$0	\$0	-100%	-100%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$777,023	\$966,022	\$1,015,778	\$1,031,336	33%	7%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,981	\$9,473	\$12,379	\$10,856	82%	15%	-12%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$92,908	\$201,301	\$120,535	\$125,858	35%	-37%	4%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$483	\$264	\$198	\$507	5%	92%	156%
	26600 Operation and Maintenance of Plant Services; Security Services	\$1,263	\$0	\$672	\$0	-100%	n/a	-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$33,403	\$106,215	\$84,157	\$101,484	204%	-4%	21%
	27010 Student Transportation; Service Area Direction	\$26,309	\$0	\$0	\$53	-100%	n/a	n/a
	27100 Student Transportation; Vehicle Operation	\$246,798	\$276,670	\$283,179	\$321,402	30%	16%	13%
	27200 Student Transportation; Monitoring Services	\$15,991	\$22,114	\$23,266	\$29,714	86%	34%	28%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$110,501	\$196,069	\$177,520	\$266,862	142%	36%	50%
	27400 Student Transportation; Purchase of School Buses	\$78,250	\$0	\$138,477	\$289,834	270%	n/a	109%
	27500 Student Transportation; Insurance on Buses	\$6,854	\$12,055	\$23,244	\$11,850	73%	-2%	-49%
	27900 Student Transportation; Other Student Transportation Services	\$2,820	\$1,535	\$100	\$0	-100%	-100%	-100%
	27910 Student Transportation; Bus Driver Training	\$180	\$0	\$0	\$0	-100%	n/a	n/a
	31200 Food Services Operations; Food Preparation and Dispensing	\$363,740	\$460,755	\$528,507	\$449,382	24%	-2%	-15%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$0	\$138,058	n/a	n/a	n/a
	31900 Other Food Services	\$10,007	\$10,944	\$13,696	\$16,237	62%	48%	19%
	33100 Community Service Operations; Direction of Community Services	\$120	\$1,035	\$929	\$1,719	> 500%	66%	85%
	33200 Community Recreation	\$3,079	\$14,260	\$11,327	\$4,751	54%	-67%	-58%
	33400 Athletic Coaches	\$104,809	\$150,139	\$151,422	\$141,247	35%	-6%	-7%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$9,686	\$31,956	\$48,001	\$39,992	313%	25%	-17%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$49,445	\$0	\$0	n/a	-100%	n/a
<b>Overhead and Operational Total</b>		<b>\$2,019,278</b>	<b>\$2,602,392</b>	<b>\$2,750,033</b>	<b>\$3,102,844</b>	<b>54%</b>	<b>19%</b>	<b>13%</b>
<b>Nonoperational</b>								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$153,762	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$8,417	\$25,984	\$19,040	\$30,447	262%	17%	60%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$4,734	\$0	\$0	\$0	-100%	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$37,780	\$80,343	\$282,492	n/a	> 500%	252%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$369,210	\$185,074	\$184,619	n/a	-50%	0%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$242,336	\$37,806	\$40,199	\$52,656	-78%	39%	31%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$52,121	\$25,067	\$7,676	\$0	-100%	-100%	-100%
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$0	\$359,617	\$145,749	n/a	n/a	-59%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$2,036	\$16,938	\$12,599	n/a	> 500%	-26%
	52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$0	\$24,423	n/a	n/a	n/a
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$384,042	\$925,538	\$925,636	\$782,797	104%	-15%	-15%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$149,049	n/a	n/a	n/a
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$5,000	\$16,585	\$331	\$0	-100%	-100%	-100%
	54200 2007 Account Code - Common School Fund	\$123,563	\$300,380	\$271,525	\$76,170	-38%	-75%	-72%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$75,846	n/a	n/a	n/a
<b>Nonoperational Total</b>		<b>\$973,973</b>	<b>\$1,740,386</b>	<b>\$1,906,378</b>	<b>\$1,816,847</b>	<b>87%</b>	<b>4%</b>	<b>-5%</b>
<b>prorated</b>								

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26491 2007 Account Code - PERF	\$96,274	\$90,525	\$94,081	\$40,468	-58%	-55%	-57%
	26492 2007 Account Code - Social Security	\$434,569	\$579,944	\$548,462	\$308,704	-29%	-47%	-44%
	26493 2007 Account Code - Workmen's Compensation	\$12,691	\$57,626	\$31,242	\$0	-100%	-100%	-100%
	26494 2007 Account Code - Group Insurance	\$292,766	\$794,858	\$821,492	\$521,362	78%	-34%	-37%
	26496 2007 Account Code - Unemployment Compensation	\$3,325	\$0	\$4,418	\$394	-88%	n/a	-91%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$231,678	\$67,854	\$29,345	n/a	-87%	-57%
<b>prorated Total</b>		<b>\$839,626</b>	<b>\$1,754,631</b>	<b>\$1,567,549</b>	<b>\$900,273</b>	<b>7%</b>	<b>-49%</b>	<b>-43%</b>

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
<b>Student Academic Achievement</b>	\$5,882,213	\$8,417,182	\$8,792,762	\$8,054,104	37%	-4%	-8%	61.7%	59.9%	60.1%	53.0%
<b>Student Instructional Support</b>	\$504,470	\$1,065,995	\$992,221	\$2,126,746	322%	100%	114%	5.3%	7.6%	6.8%	14.0%
<b>Overhead and Operational Nonoperational</b>	\$2,165,557	\$2,830,254	\$2,948,819	\$3,207,604	48%	13%	9%	22.7%	20.1%	20.1%	21.1%
<b>Grand Total</b>	<b>\$9,526,212</b>	<b>\$14,053,817</b>	<b>\$14,640,179</b>	<b>\$15,205,301</b>	<b>60%</b>	<b>8%</b>	<b>4%</b>	<b>10.2%</b>	<b>12.4%</b>	<b>13.0%</b>	<b>11.9%</b>

	FY1998	FY2006	FY2007	FY2008
<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	67.0%	67.5%	66.8%	67.0%